

Exhibit 54

MEYER, SUOZZI, ENGLISH & KLEIN, P.C.

BERNARD S. MEYER (1975-1979; 1987-2005)

JOSEPH A. SUOZZI

JOHN F. ENGLISH (1960-1987)

BASIL A. PATERSON

JEFFREY G. STARK

JOHN V. N. KLEIN

HAROLD ICKES

ROBERT M. ARCHER

BRIAN MICHAEL SELTZER

RICHARD G. FROMEICK

LOIS CARTER SCHLISSEL

MICHAEL C. CIAFFA

BARRY J. PEAK

JACK RUBINSTEIN

RICHARD D. WINSTEN

ANDREW J. TURRO⁵A. THOMAS LEVIN⁶

JULES B. LEVINE

EDWARD J. GUTLEBER

LOWELL PETERSON

DONNALYNN DARLING

PATRICIA GALTIERI

RICHARD N. GILBERG⁷

IRWIN BLUESTEIN

JOHN H. BYINGTON III

RICHARD F.X. QUAY

LAWRENCE E. SCHERER⁸

RICHARD S. CORENTHAL

PATRICIA McCONNELL

KEVIN SCHLOSSER

HANAN B. KOLKO

BARRY R. SHAPIRO

ERICA B. GARAY

HOWARD B. KLEINBERG⁹

ROBERT J. GAFFNEY

MARTY G. GLENNON

NATHANIEL L. CORWIN

RICHARD A. BROOK

TED J. TANENBAUM

STEVEN B. STAR

ROBERT MARINOVIC

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ROBERT C. ANGELILLO¹⁴

KIERAN X. BASTIBLE

ANTHONY LUMIA¹⁵

JENNIFER M. HERNANDEZ

MELANIE D. HENDRY

GARY A. THAYER

MIRIAM FOLEY

AYANA M. BROOKS

ANNE MARIE O'DONOVAN

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GENERAL COUNSEL

07 JUN 2006

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June 5, 2006

Via Federal Express
 Leopoldo Conforti
 Amministratore Delegato (General Counsel)
 Alitalia Linee Aeree Italiane S.p.A.
 Via A. Marchetti 111
 Rome, Italy 00148

Re: Dursun Oksuz and Alitalia Airlines

Dear Mr. Conforti:

We represent Dursun Oksuz in connection with his employment by Alitalia Airlines ("Alitalia"). Mr. Oksuz is employed by Alitalia in the position of Vice President, Regulatory Affairs in New York. Based upon the information provided to us, we believe Mr. Oksuz is a victim of sexual harassment by several members of Alitalia's management, including a senior corporate official, in violation of federal, state and local laws. Mr. Oksuz is currently on medical leave for treatment of his emotional injuries stemming from the sexual harassment. I am prepared to provide you with detailed information regarding the sexual harassment suffered by our client.

Mr. Oksuz would prefer to resolve this matter without litigation. I would therefore appreciate an opportunity to discuss with you or your representative the possibility of an amicable resolution of this matter. If I do not hear from you by Friday, June 9, 2006, I will assume that Alitalia does not desire to work toward an amicable resolution and we will advise our client accordingly.

Very truly yours,

Richard S. Corenthal

Richard S. Corenthal